such street, cost for verification of title, for service or mailing of notices to owners of abutting property as required by law, cost of preparation of assessment collection rolls to be supplied for the use of the Treasurer of said Town, and the cost of printing bonds, provided that before any assessment is levied hereunder, notice in writing of the proposed assessment shall be sent to all owners of property against which the assessment is proposed to be levied, naming in said notice a time and place when and at which said owners will be heard. Said notice may be mailed to the last known address of the owner, or served in person upon any adult occupying the premises, or in case of vacant or unimproved property, posted upon the premises.

The Mayor and Council of Carrollton shall levy against each parcel of land abutting roadbeds, sidewalks, alley, curbs, gutters or street improvements, an assessment for a share of the total cost of such improvements equal to the proportion thereof that the number of feet in said parcel abutting on said improvements bears to the total assessable frontage on the part of said street so improved. Such assessments when made, shall constitute a tax lien upon such abutting property and shall bear interest at a rate to be fixed by the Mayor and Council, not to exceed six per centum per annum, and the principal of such assessment shall be payable in twenty equal semi-annual installments from the date of said assessment, and at the time of the payment of each of the said instalments there shall be due and payable the interest on such instalment and on the balance of the principal then unpaid, and the owner or owners of any property assessed, or any one on his or their behalf shall at any time have the right to anticipate by payment all instalments, with interest to date, of the assessment not then due, and any assessment or part thereof remaining due and unpaid shall be enforced and collected by the Mayor and Council of Carrollton in the same manner as now or hereafter prescribed and required by law for the collection of taxes.

SEC. 17. And be it further enacted, That it shall be the duty of the Mayor and Council of the City of Carrollton, at least ten (10) days before each general election, to have prepared in form appropriate and made available in a suitable place or places for inspection by the taxpayers of the Town, a detailed statement of the financial condition of the Town, including receipts and expenditures of all kinds whatsoever since the last general election.